



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 19TH DAY OF DECEMBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO. 38529 OF 2025 (T-RES)

BETWEEN:

GODWIN SAM D
(INDIVIDUAL AGED ABOUT 30 YEARS)
PROPRIETOR OF OPEN SOURCE
ENGINEERING CORPORATION
GST REGISTRATION NUMBER: 29CGWPG6506M1ZL
2, 16, IKP KNOWLEDGE PARK, 1ST CROSS ROAD,
GENERATE, SADDUGUNTEPALYA,
BENGALURU - 560 029.

...PETITIONER

(BY SRI. SANTOSH SAGAR KAPILAVAI.,ADVOCATE)

AND:

THE SUPERINDENT RANGE -ASD4
RANGE-ASD4 BENGALURU
SOUTH GST COMMISSIONERATE
1ST FLOOR, CR BUILDING,
QUEENS ROAD, SHIVAJI NAGAR,
BENGALURU -560 001.

...RESPONDENT

(BY SRI. JEEVAN.J. NEERALGI, ADVOCATE)

THIS W.P IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH BY AN ORDER, WRIT, OR DIRECTION IN THE NATURE OF CERTIORARI, THE ORDER SHOW CAUSE NOTICE IN FORM GST REG-17/31 BEARING REFERENCE NUMBER REFERENCE NO. ZA2909240676224 DATED 16.09.2024 ISSUED BY THE RESPONDENT IN ANNEXURE -B, AS UNLAWFUL, ILLEGAL, VAGUE, ARBITRARY, WITHOUT JURISDICTION, AND ULTRA VIRES THE PROVISIONS OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017, ALONG WITH ALL ATTENDANT AND CONSEQUENTIAL ACTIONS.

THIS PETITION, COMING ON FOR PRELIMINARY HEARING, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

Digitally signed by
CHANDANA B M

Location: High
Court of Karnataka



CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

In this petition, the petitioner seeks the following reliefs:

“(i) Quash by an order, writ, or direction in the nature of certiorari, the order Show Cause Notice in Form GST REG-17/31 bearing reference number Reference No. ZA2909240676224 dated 16.09.2024 issued by the Respondent in Annexure "B", as unlawful, illegal, vague, arbitrary, without jurisdiction, and ultra vires the provisions of the Central Goods and Services Tax Act, 2017, along with all attendant and consequential actions.

(ii) Quash by an order, writ, or direction in the nature of certiorari, the Number: Reference GST Cancellation Order bearing ZA291224052072V dated 11.12.2024 Issued by the Respondent in Annexure "C", as unlawful, illegal, vague, arbitrary, without Jurisdiction, and ultra vires the provisions of the Central Goods and Services Tax Act, 2017, along with all attendant and consequential actions.

(iii) Issue a mandamus or a direction in the nature of mandamus, directing the Respondent to immediately restore the GST Registration of the Petitioner bearing GSTIN 29CGWPG6506M1ZL dated Nil in Annexure "A", with effect from 01.12.2025 or such other date as this Hon'ble Court may decide, along with all attendant and consequential actions.



(iv) Grant such other relief that this Hon'ble Court may think fit including the cost of this petition in the interest of justice and equity."

2. Heard learned counsel for the petitioner and learned counsel for the respondent and perused the material on record.

3. In addition to reiterating the various contentions urged in the petition and referring to the material on record, learned counsel for the petitioner submits that the petitioner has obtained the GST registration certificate on 20.05.2023 and the respondent issued a show-cause notice dated 16.09.2024, which was sent to the petitioner via email and the same went unnoticed by the petitioner. However, due to bonafide reasons, unavoidable circumstances and sufficient cause, the petitioner could not reply to the said notice, consequently the respondent proceeded to pass the impugned order dated 11.12.2024 cancelling the GST registration of the petitioner stating that the petitioner has not submitted reply to the aforesaid show-cause notice and has also not attended the personal hearing scheduled by the respondent. Thereafter, the petitioner filed pending GSTR-1 and GSTR 3B returns and paid all taxes due along with applicable interest, penalty and late fees vide Annexures-D1 to D9 and E1 to E10,



respectively, but the respondent has not reinstated the GST registration of the petitioner. Aggrieved by the impugned order, the petitioner is before this Court by way of the present petition.

4. Heard learned counsel for the petitioner and learned counsel for the respondents and perused the material on record.

5. In the light of the specific assertion on the part of the petitioner that his inability and omission to reply to the show-cause notice was due to bonafide reasons, unavoidable circumstances and sufficient cause, by adopting a justice oriented approach, I deem it just and appropriate to set aside the impugned order and remit the matter back to the concerned respondents in order to provide one more opportunity to the petitioner.

6. Learned counsel for the petitioner submits that the petitioner has already filed the returns along with applicable interest and penalty and the respondents may be directed to restore the GST registration of the petitioner.

7. The aforesaid submission of learned counsel for the petitioner is placed on record.



8. In the result, I pass the following:

ORDER

- i. The Writ Petition is **allowed**.
- ii. The impugned order at Annexure-C dated 11.12.2024 passed by the respondent is hereby quashed.
- iii. The respondents are directed to reinstate/restore the GST registration of the petitioner after verifying the GST returns filed by the petitioner and also payment of tax along with interest and penalty, within a period of four weeks from the date of receipt of a copy of this order.
- iv. It is needless to state that this order is made in the peculiar/special facts and circumstances obtaining in the instant case and this order cannot be treated as a precedent nor shall have any precedential value for any other purpose, whatsoever.

SD/-
(S.R.KRISHNA KUMAR)
JUDGE